

SCHEDULE A

AN ANNUAL TABLE BUDGET AND SUPPORTING DOCUMENTATION OF EZINQOLENI MUNICIPALITY

Table ANNUAL BUDGET OF

Ezingoleni Municipality



2016/17 TO 2016/17

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Abbreviations and Acronyms

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kl	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

Part 1 – Annual Budget

1. Mayor's Report

**SPEECH BY HIS WORSHIP THE MAYOR/SPEAKER OF EZINQOLENI MUNICIPALITY
ON THE OCCASION OF THE PRESENTATION OF REVENUE AND EXPENDITURE
ESTIMATES FOR THE 2016/2017 FINANCIAL YEAR, COUNCIL CHAMBERS.**

23 March 2016

Leaders of political parties represented on our Council;

Fellow Councillors;

Municipal Manager Mr. MN Mabece

Senior Managers

Members of staff;

Members of the media

Ladies and Gentlemen:

The council has developed programmes that sought to respect, protect, promote, and fulfil the rights of residents as outlined in the Bill of Rights. We developed, funded and implemented these programmes and plans to, among other things, deal with the challenges of poverty and unemployment. These challenges, together with the need to address the racial and gender imbalances that continue to characterise the communities we serve and the need to achieve the related goals of national reconciliation, building of better and sustainable communities and social transformation.

This council will continue with the implementation of rates as this is a function of Council, not a particular political party. It is assigned to municipalities by the Constitution of the Republic of South Africa and brought to effect by the Local Government Municipal Property Rates Act.

. This Budget has taken into account the views and comments of the public that was taken during the consultation process that was undertaken throughout Municipal area and the comments from the Provincial Treasury as the budget document was submitted to Provincial and National Treasury.

The entire budget process is directed by Section 21 of the Municipal Finance Management Act, No. 56 of 2003 which makes it incumbent on the Mayor to take responsibility for co-ordinating the preparation of the Medium Term Revenue and Expenditure Framework and the review of the Integrated Development Plan and budget-related policies. The Municipal Manager, the Chief Financial Officer, the Budget Steering Committee and the Budget and Treasury Office assist the

Mayor in developing and implementing the budget process. Ezinqoleni Municipality does not have municipal entities and however we contribute to UGU South Coast Tourism.

In the preparation of the Medium Term Revenue and Expenditure Framework the following factors were taken into account:

- The need to produce a balanced and credible Budget
- The challenge of delivering quality services
- Cost increases
- Tariff increases
- Debt recovery
- Asset management
- Borrowing levels

During the process of preparing the Medium Term Revenue and Expenditure Framework we were cognisant of the fact that tough decisions are necessary to ensure that Ezinqoleni Municipality successfully delivers on its programmes. This was necessitated by the challenges we face as a Municipality which include, but are not limited to the following:

- Urgent repairs and maintenance
- High service demands
- Strict budgetary controls
- Staff shortages
- High levels of poverty and unemployment
- Capital spending pressures to eradicate infrastructure backlogs

As a result of constraints on revenue, priority was given to protecting the poor from the worst impacts of the economic downturn, expediting spending on capital projects that are funded by conditional grants, supporting meaningful LED initiatives, especially those that encourage job creation and urgent repairs and maintenance necessary for Ezinqoleni Municipality.

The inflation rate used for calculating salary and wage increases for all employees, including Section 57 employees, is as 7.6 per cent cost of living increase.

The following priorities have been incorporated into the Table Budget for 2016/2017 and underpinning the Medium Term Revenue and Expenditure Framework as identified by the President of the Republic, His Excellency JG Zuma, during the State of the Nation Address and the subsequent National Budget review in 2012. In terms of the foregoing local government has an obligation to:

- Education
- Rural Development
- Improving the status of woman
- Criminal investigation
- Prioritise and shift resources
- Hold all staff members accountable, especially political office bearers
- Move towards effective implementation and decisive action, rather than debate
- Deliver increased and improved services in an efficient and caring manner

The National Budget Review 2012 state that local government must:

- Re-prioritise the budget and ensure that monies are moved from low-priority programmes to high-priority programmes
- Implement a new way of working to successfully deliver more services, efficiently, within a tight resource envelope
- Inculcate a performance culture, where people are held responsible for their actions
- Enforce clear and measurable outcomes that are related to key development priorities

The Medium Term Revenue and Expenditure Framework and the Integrated Development Plan are aligned with the KZN Provincial Growth and Development Strategy which strategy involves:

- Strengthening and building government to facilitate sustainable development, public participation in decision-making, implement performance-driven transformation and co-operative governance
- Improve and expand basic service delivery for a better quality of life for all
- Implement economic programmes to raise investments, increase exports and capitalise on provincial resources, strengths and synergies
- Create programmes to increase employment opportunities, access to finance, human capacity and skills development, that also addresses the challenges of the second economy
- Reduce poverty and increase vulnerable groups' access to social security nets and services
- Comprehensively address the spread of HIV/AIDS pandemic and the associated economic and social impacts
- To manage, preserve and enhance the natural environment and comprehensively address an environmental management system for sustainable development.

Ezinqoleni Municipality is one of the municipalities that make up the family of Ugu municipalities. Accordingly, the Medium Term Revenue and Expenditure Framework and the IDP have taken the strategic goals of the Ugu IDP into consideration, which include,

- Promoting investment and development
- Introducing incentives that attract development initiatives
- Establishing and promoting PPPs
- Preserving and protecting the natural environment
- Promoting cultural, community-based tourism and integrated tourism development
- Establishing co-operatives that maximise economic opportunities in the agricultural sector.

The Medium Term Revenue and Expenditure Framework is also informed by the following key IDP projects for the next 5 years:

- Planning and Development for Light Industry Development
- Implementation of the Land Use Management Systems (LUMS)
- Geographical Information Systems (GIS) Implementation (Phase 2)
- Development of the Ezinqoleni CBD Urban Design Framework
- Integrated Waste Management Project
- Development of a "Greening Ezinqoleni" Plan

I am pleased to report that Ezinqoleni Municipality continued to service its community and the construction of infrastructure..

Inqola yentuthuko is currently in the construction and renewal of Community halls, Roads and Sport field at the value of R 45 150 000

The budget 2016/17 that is presented today is made up as follows:

- The Total Budget amounts to R69, 8 million.
- The Operating Expenditure amounts to R55, 7 million. The Operating Budget reflects an overall surplus on operations of R 14. million
- The Capital Expenditure amounts to R 14, 1 million..

The Budget will be expended as follows:

A total of R1, 6 million has been earmarked for Economic Development and Planning, of which

- R 3 435 million is budgeted for upgrades and maintenance of community halls, sport fields and roads
- R650 thousand for LED projects.

For Municipal Services an amount of R600 thousand is budgeted for the upgrade to the Refuse Removal services.

Other key items of the Municipal Services Capital Budget include:

	BUDGET
Community hall	R 9 902 000
Road infrastructure	R 3 500 000

- Community halls
- Roads and infrastructure

The Asset Management Committee held meetings during the current financial year. The Municipality recently undertook an extensive asset verification process. It must also be noted that, in accordance with the relevant regulations, the Fixed Asset Management Policy of Ezinqoleni is reviewed annually.

As part of the maintenance database for the poor, the indigent is reviewed annually. At present, all indigent customers qualify for free basic electricity. Indigent Support is financed from the Equitable Share grant funding. Ezinqoleni Municipality has an Indigent Policy in place, which also states that all indigent customers are required to register each year for free basic services. Application forms are available at Municipal Offices.

The Capital Budget focuses on the IDP objectives and Municipality's infrastructure needs. Due to limited resources the Municipality has to prioritise its spending.

For next financial year Capital Expenditure amounts to:

2016/17
R 14.1 million

The Capital Budget comprises of:

	2016/2017
	R

Executive and Council	250 000
Budget and Treasury Office	250 000
Corporate Services	250 000
Technical & Community Services	13 403 000

The projected financing sources of the Capital Budget consist of:

	2016/2017
	R
Internal	750 000
External	
Grants	13 403 000

The total planned Capital Expenditure amounts to R 13.4 million.

In conclusion, let us continue the mandate we accepted on accepting the nomination and election into the positions we were placed in with our people of ezinqoleni.

As the council of Ezinqoleni we will continue to craft policies, programmes and plans that will assist us to achieve the noble goal of a better life for all. Whatever the odds, we remain undeterred in our strategic objective to build sustainable and better communities. Together with our people we will make local government work better for all of us.

Thank you.

2. Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality is grants dependent and it is 100% rural with high poverty and very low employment rates. The Municipality's business and service delivery priorities were reviewed as

part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes as to maintain sound financial stewardship.

National Treasury's MFMA Circular No. 78 and 79 were used to guide the compilation of the 2016/2017 Budget.

The main challenges experienced during the compilation of the 2016/2017 Budget can be summarized as follows:

1. The ongoing difficulties in the national and local economy;
2. Lack and poorly maintained roads infrastructure;
3. The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities;
4. Dependency on government grants;
5. Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
6. Affordability of capital projects;

3. Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2016/2017 budget. Each table is accompanied by *explanatory notes*.

Table 1 MBRR Table A1 – Budget Summary

Choose name from list - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	769	2,638	2,157	2,703	2,203	2,203	-	2,335	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	1,020	1,702	2,584	1,800	2,100	2,100	-	1,900	-	-
Transfers recognised - operational	31,196	48,860	53,380	50,283	50,283	50,283	-	51,570	-	-
Other own revenue	504	881	922	671	1,577	1,577	-	605	-	-
Total Revenue (excluding capital transfers and contributions)	33,488	54,081	59,044	55,457	56,162	56,162	-	56,410	-	-
Employee costs	10,201	11,545	12,675	14,743	16,231	16,231	-	15,863	-	-
Remuneration of councillors	2,814	3,010	3,293	3,663	3,663	3,663	-	3,904	-	-
Depreciation & asset impairment	11,416	9,268	10,361	10,395	10,895	10,895	-	11,558	-	-
Finance charges	15	1	-	60	100	100	-	66	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	400	599	724	110	800	800	-	881	-	-
Other expenditure	11,478	13,604	17,255	26,318	26,283	26,283	-	23,474	-	-
Total Expenditure	36,323	38,027	44,307	55,290	57,972	57,972	-	55,746	-	-
Surplus/(Deficit)	(2,835)	16,054	14,737	166	(1,810)	(1,810)	-	663	-	-
Transfers recognised - capital	14,556	15,750	13,505	14,367	15,367	15,367	-	13,402	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-
Capital expenditure & funds sources										
Capital expenditure	12,741	14,448	18,426	45,150	45,150	45,150	-	14,152	-	-
Transfers recognised - capital	13,496	14,448	13,505	14,367	14,367	14,367	-	13,402	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	4,921	30,783	30,783	30,783	-	750	-	-
Total sources of capital funds	13,496	14,448	18,426	45,150	45,150	45,150	-	14,152	-	-
Financial position										
Total current assets	28,898	38,527	45,332	43,563	27,350	27,350	-	30,620	-	-
Total non current assets	71,584	77,518	85,702	100,940	128,520	128,520	-	123,516	-	-
Total current liabilities	5,493	4,687	4,370	4,116	1,702	1,702	-	83	-	-
Total non current liabilities	1,465	1,497	2,157	1,984	2,157	2,157	-	2,309	-	-
Community wealth/Equity	93,524	109,861	124,507	140,552	151,091	151,091	-	151,744	-	-
Cash flows										
Net cash from (used) operating	21,443	23,616	22,427	25,353	27,689	27,689	-	26,424	-	-
Net cash from (used) investing	(12,711)	(14,836)	(18,448)	(45,150)	(45,150)	(45,150)	2,102	(14,152)	-	-
Net cash from (used) financing	(597)	(18)	546	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	27,892	36,624	41,149	20,093	23,513	23,513	2,102	35,785	35,785	35,785
Cash backing/surplus reconciliation										
Cash and investments available	27,862	36,624	40,974	41,254	23,513	23,513	-	23,513	-	-
Application of cash and investments	4,569	2,836	2,008	462	(4,413)	(4,413)	-	(5,856)	-	-
Balance - surplus (shortfall)	23,293	33,788	38,966	40,793	27,926	27,926	-	29,369	-	-
Asset management										
Asset register summary (WDV)	71,584	77,669	325	45,372	45,400	250	72	72	-	-
Depreciation & asset impairment	11,416	9,268	10,361	10,395	10,895	10,895	11,558	11,558	-	-
Renewal of Existing Assets	-	-	-	13,500	13,500	13,500	13,500	-	-	-
Repairs and Maintenance	360	732	1,438	2,900	2,600	2,600	3,535	3,535	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	763	763	763	-	-	809	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts noted by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 1. The operating surplus/deficit (after Total Expenditure)
 2. Capital expenditure is balanced by capital funding sources, of which
 1. Transfers recognised is reflected on the Financial Performance Budget;
 2. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 3. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was able to manage this aspect of its finances, and consequently its obligations are cash-backed.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor.

Table 2 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
<i>Governance and administration</i>		33,498	53,616	42,807	53,109	55,491	55,491	54,013	-	-
Executive and council		238	3,611	101	1,857	2,857	2,857	4,857	-	-
Budget and treasury office		31,148	6,257	42,405	51,027	51,523	51,523	48,896	-	-
Corporate services		2,111	43,748	302	225	1,111	1,111	260	-	-
<i>Community and public safety</i>		-	430	2,043	2,321	2,167	2,167	2,397	-	-
Community and social services		-	430	2,043	2,321	2,167	2,167	2,397	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14,548	-	14,194	14,367	14,367	14,367	13,402	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		14,548	-	14,194	14,367	14,367	14,367	13,402	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	48,045	54,046	59,044	69,797	72,025	72,025	69,812	-	-
Expenditure - Standard										
<i>Governance and administration</i>		31,842	35,081	39,095	48,201	51,018	51,018	49,177	-	-
Executive and council		4,170	1,184	6,616	10,701	10,701	10,701	9,796	-	-
Budget and treasury office		13,480	3,986	20,025	21,254	21,794	21,794	22,874	-	-
Corporate services		14,191	29,911	12,455	16,246	18,523	18,523	16,506	-	-
<i>Community and public safety</i>		797	1,100	2,535	4,003	3,253	3,253	4,238	-	-
Community and social services		505	733	2,047	3,303	3,153	3,153	3,488	-	-
Sport and recreation		284	269	476	500	-	-	450	-	-
Public safety		8	98	13	200	100	100	300	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,287	1,538	1,941	1,900	2,100	2,100	1,600	-	-
Planning and development		540	602	1,064	900	1,100	1,100	650	-	-
Road transport		2,748	936	877	1,000	1,000	1,000	950	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		384	394	636	800	900	900	600	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		384	394	636	800	900	900	600	-	-
<i>Other</i>	4	58	63	100	110	121	121	131	-	-
Total Expenditure - Standard	3	36,368	38,176	44,307	55,014	57,392	57,392	55,746	-	-
Surplus/(Deficit) for the year		11,677	15,870	14,737	14,782	14,632	14,632	14,066	-	-

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table 3 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue by Vote	1									
Executive and council		238	3,611	101	1,857	2,857	2,857	4,857	–	–
Budget and Treasury office		31,148	6,257	42,405	51,027	52,373	52,373	48,896	–	–
Corporate Services		52	24,837	302	225	235	235	260	–	–
Technical and community services		16,607	19,404	16,237	16,691	16,561	16,561	15,799	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	48,045	54,109	59,044	69,800	72,025	72,025	69,812	–	–
Expenditure by Vote to be appropriated	1									
Executive and council		4,677	5,058	8,370	12,381	13,554	13,554	11,147	–	–
Budget and Treasury office		7,523	13,484	20,025	21,381	22,956	22,956	22,874	–	–
Corporate Services		9,734	14,188	8,582	10,680	11,304	11,304	11,159	–	–
Technical and community services		3,090	3,638	7,330	10,520	10,079	10,079	10,565	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	25,024	36,368	44,307	54,962	57,892	57,892	55,746	–	–
Surplus/(Deficit) for the year	2	23,021	17,741	14,737	14,837	14,133	14,133	14,066	–	–

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
<i>Municipal governance and administration</i>		33,498	53,616	42,807	53,109	55,491	55,491	54,013	-	-
Executive and council		238	3,611	101	1,857	2,857	2,857	4,857	-	-
Mayor and Council			-			-				
Municipal Manager		238	3,611	101	1,857	2,857	2,857	4,857		
Budget and treasury office		31,148	6,257	42,405	51,027	51,523	51,523	48,896		
Corporate services		2,111	43,748	302	225	1,111	1,111	260	-	-
Human Resources		52	14,730	302	225	1,111	1,111	260		
Information Technology										
Property Services										
Other Admin		2,060	29,018							
<i>Community and public safety</i>		-	430	2,043	2,321	2,167	2,167	2,397	-	-
Community and social services		-	430	2,043	2,321	2,167	2,167	2,397	-	-
Libraries and Archives			430	681	723	723	723	738		
Museums & Art Galleries etc										
Community halls and Facilities										
Cemeteries & Crematoriums										
Child Care										
Aged Care										
Other Community										
Other Social				1,362	1,598	1,444	1,444	1,659		
Sport and recreation										
Public safety		-	-	-	-	-	-	-	-	-
Police										
Fire										
Civil Defence										
Street Lighting										
Other										
Housing										
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
<i>Economic and environmental services</i>		14,548	-	14,194	14,367	14,367	14,367	13,402	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Economic Development/Planning										
Town Planning/Building										
Licensing & Regulation										
Road transport		14,548	-	14,194	14,367	14,367	14,367	13,402	-	-
Roads		14,548		14,194	14,367	14,367	14,367	13,402		
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution										
Electricity Generation										
Water		-	-	-	-	-	-	-	-	-
Water Distribution										
Water Storage										
Waste water management		-	-	-	-	-	-	-	-	-
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		-	-	-	-	-	-	-	-	-
Solid Waste										
<i>Other</i>		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	48,045	54,046	59,044	69,797	72,025	72,025	69,812	-	-
Expenditure - Standard										
<i>Municipal governance and administration</i>		31,842	35,081	39,095	48,201	51,018	51,018	49,177	-	-
Executive and council		4,170	1,184	6,616	10,701	10,701	10,701	9,796	-	-
Mayor and Council			1,184							
Municipal Manager		4,170		6,616	10,701	10,701	10,701	9,796		
Budget and treasury office		13,480	3,986	20,025	21,254	21,794	21,794	22,874		
Corporate services		14,191	29,911	12,455	16,246	18,523	18,523	16,506	-	-
Human Resources		426	14,730	8,582	10,657	11,954	11,954	11,159		

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table4 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Choose name from list - Table A4 Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	769	2,638	2,157	2,703	2,203	2,203	-	2,335	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		5	6	5	10	8	8		11		
Interest earned - external investments		1,020	1,702	2,584	1,800	2,100	2,100		1,900		
Interest earned - outstanding debtors			158		250	200	200		250		
Dividends received											
Fines											
Licences and permits			0								
Agency services											
Transfers recognised - operational		31,196	48,860	53,380	50,283	50,283	50,283		51,570		
Other revenue	2	499	717	869	411	1,369	1,369	-	344	-	-
Gains on disposal of PPE				48							
Total Revenue (excluding capital transfers and contributions)		33,488	54,081	59,044	55,457	56,162	56,162	-	56,410	-	-
Expenditure By Type											
Employee related costs	2	10,201	11,545	12,675	14,743	16,231	16,231	-	15,863	-	-
Remuneration of councillors		2,814	3,010	3,293	3,663	3,663	3,663		3,904		
Debt impairment	3			-	165	165	165		182		
Depreciation & asset impairment	2	11,416	9,268	10,361	10,395	10,895	10,895	-	11,558	-	-
Finance charges		15	1		60	100	100		66		
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8										
Contracted services		892	1,196	930	1,258	1,158	1,158	-	1,000	-	-
Transfers and grants		400	599	724	110	800	800	-	881	-	-
Other expenditure	4, 5	10,586	12,740	16,325	24,895	24,960	24,960	-	22,293	-	-
Loss on disposal of PPE			(332)								
Total Expenditure		36,323	38,027	44,307	55,290	57,972	57,972	-	55,746	-	-
Surplus/(Deficit)		(2,835)	16,054	14,737	166	(1,810)	(1,810)	-	663	-	-
Transfers recognised - capital		14,556	15,750	13,505	14,367	15,367	15,367		13,402		
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-
Taxation											
Surplus/(Deficit) after taxation		11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R69.8 million in 2016/2017.
2. Revenue to be generated from property rates is R 2.1 million in the 2014/15 financial year
3. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF. Government grants are the main sources of the municipality's revenue since it totals to 95% which makes our municipality grants dependent.

Table 5 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and Treasury office		-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-
Technical and community services		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Executive and council		-	74	-	200	1,400	1,400	-	250	-	-
Budget and Treasury office		-	70	-	200	200	200	-	250	-	-
Corporate Services		-	10,172	-	650	650	650	-	250	-	-
Technical and community services		-	5,003	-	44,100	42,900	42,900	-	13,402	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	15,319	-	45,150	45,150	45,150	-	14,152	-	-
Total Capital Expenditure - Vote		-	15,319	-	45,150	45,150	45,150	-	14,152	-	-
Capital Expenditure - Standard											
Governance and administration		535	665	1,245	1,050	2,250	2,250	-	750	-	-
Executive and council		148	74	335	200	1,400	1,400	-	250	-	-
Budget and treasury office		249	70	217	200	200	200	-	250	-	-
Corporate services		138	521	693	650	650	650	-	250	-	-
Community and public safety		6,163	6,163	3,058	11,500	11,500	11,500	-	-	-	-
Community and social services		6,163	6,163	3,058	-	-	-	-	-	-	-
Sport and recreation		-	-	-	11,500	11,500	11,500	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6,042	7,620	14,059	31,200	31,200	31,200	-	13,402	-	-
Planning and development		-	-	3,074	19,300	19,300	19,300	-	9,902	-	-
Road transport		6,042	7,620	10,985	11,900	11,900	11,900	-	3,500	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	65	1,400	200	200	-	-	-	-
Total Capital Expenditure - Standard	3	12,741	14,448	18,426	45,150	45,150	45,150	-	14,152	-	-
Funded by:											
National Government		13,496	12,882	13,505	14,367	14,367	14,367	-	13,402	-	-
Provincial Government		-	1,566	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	13,496	14,448	13,505	14,367	14,367	14,367	-	13,402	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	4,921	30,783	30,783	30,783	-	750	-	-
Total Capital Funding	7	13,496	14,448	18,426	45,150	45,150	45,150	-	14,152	-	-

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations there is no budget allocated since the municipality does not have multi-year capital projects.
3. Single-year capital expenditure has been appropriated at R14,1 million for the 2016/17 financial year
4. The single-year appropriations relate to expenditure that will be incurred in the specific budget year such as construction of access roads, construction of a sport fields, construction of community halls, and procurement of vehicles, plant and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. .
5. The capital programme is funded from capital and national grants and transfers and internally generated funds from current year surpluses. For 2013/14, capital transfers totals R13, 4 million and increases to R14,1 million by 2016/17.

Table 6 MBRR Table A6 - Budgeted Financial Position

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash		24,125	29,111	15,251	27,254	9,279	9,279		13,513		
Call investment deposits	1	3,738	7,514	25,723	14,000	14,234	14,234	–	10,000	–	–
Consumer debtors	1	345	1,398	–	1,880	3,407	3,407	–	5,465	–	–
Other debtors		691	505	4,357	429	429	429		1,642		
Current portion of long-term receivables											
Inventory	2										
Total current assets		28,898	38,527	45,332	43,563	27,350	27,350	–	30,620	–	–
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	71,464	77,387	85,377	100,718	128,270	128,270	–	123,444	–	–
Agricultural											
Biological											
Intangible		120	132	325	222	250	250		72		
Other non-current assets											
Total non current assets		71,584	77,518	85,702	100,940	128,520	128,520	–	123,516	–	–
TOTAL ASSETS		100,482	116,045	131,034	144,503	155,870	155,870	–	154,136	–	–
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	27	–	–	–	–	–	–	–	–	–
Consumer deposits											
Trade and other payables	4	5,466	4,687	4,370	2,132	1,702	1,702	–	83	–	–
Provisions					1,984						
Total current liabilities		5,493	4,687	4,370	4,116	1,702	1,702	–	83	–	–
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		1,465	1,497	2,157	1,984	2,157	2,157	–	2,309	–	–
Total non current liabilities		1,465	1,497	2,157	1,984	2,157	2,157	–	2,309	–	–
TOTAL LIABILITIES		6,958	6,184	6,527	6,100	3,859	3,859	–	2,392	–	–
NET ASSETS	5	93,524	109,861	124,507	138,403	152,011	152,011	–	151,744	–	–
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		93,524	109,861	124,507	140,552	151,091	151,091		151,744		
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	93,524	109,861	124,507	140,552	151,091	151,091	–	151,744	–	–

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table SA3 is supported by an extensive table of notes providing a detailed analysis of the major components of a number of items, including:
 1. Call investments deposits;
 1. Consumer debtors;
 2. Property, plant and equipment;
 3. Trade and other payables;
 4. Provisions non -current;
 5. Changes in net assets; and
 6. Reserves
7. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
8. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 7MBRR Table A7 - Budgeted Cash Flow Statement

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		1,102	3,424	839	2,027	2,027	2,027		2,102	-	-
Service charges				5	10	-	-		-	-	-
Other revenue				799	403	3,995	3,995		355	-	-
Government - operating	1	32,142	33,804	39,187	50,283	50,283	50,283		51,570	-	-
Government - capital	1	14,021	14,524	14,194	14,367	14,367	14,367		13,402	-	-
Interest		1,020	1,860	2,584	1,988	2,229	2,229		2,100	-	-
Dividends									-	-	-
Payments											
Suppliers and employees		(26,827)	(29,538)	(35,180)	(43,554)	(44,991)	(44,991)		(42,907)	-	-
Finance charges		(15)	(1)	0	(60)	(100)	(100)		(66)	-	-
Transfers and Grants	1	-	(457)		(110)	(121)	(121)		(131)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		21,443	23,616	22,427	25,353	27,689	27,689	-	26,424	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				87					-	-	-
Decrease (Increase) in non-current debtors								2,102	-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(12,711)	(14,836)	(18,536)	(45,150)	(45,150)	(45,150)		(14,152)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12,711)	(14,836)	(18,448)	(45,150)	(45,150)	(45,150)	2,102	(14,152)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits				546					-	-	-
Payments											
Repayment of borrowing		(597)	(18)						-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(597)	(18)	546	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		8,134	8,762	4,525	(19,797)	(17,461)	(17,461)	2,102	12,272	-	-
Cash/cash equivalents at the year end:	2	19,758	27,862	36,624	39,889	40,974	40,974		23,513	35,785	35,785
Cash/cash equivalents at the year end:	2	27,892	36,624	41,149	20,093	23,513	23,513	2,102	35,785	35,785	35,785

Table 8 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	27,892	36,624	41,149	20,093	23,513	23,513	2,102	35,785	35,785	35,785
Other current investments > 90 days		(30)	(0)	(175)	21,161	-	-	(2,102)	(12,272)	(35,785)	(35,785)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		27,862	36,624	40,974	41,254	23,513	23,513	-	23,513	-	-
Application of cash and investments											
Unspent conditional transfers		2,186	1,814	1,866	170	170	170	-	83	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	2,383	1,022	143	292	(4,583)	(4,583)	-	(5,939)	-	-
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		4,569	2,836	2,008	462	(4,413)	(4,413)	-	(5,856)	-	-
Surplus(shortfall)		23,293	33,788	38,966	40,793	27,926	27,926	-	29,369	-	-

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The 2016/17 budget has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the municipality is operating at a surplus.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2016/17 budget is funded.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2016/17 budget the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 9 MBRR Table A9 - Asset Management

Choose name from list - Table A9 Asset Management

Choose name from list - Table A3 Asset management										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	–	14,617	–	45,150	31,650	31,650	14,152	–	–
Infrastructure - Road transport		–	11,235	–	11,900	5,000	5,000	3,500	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	11,235	–	11,900	5,000	5,000	3,500	–	–
Community		–	2,439	–	30,800	24,200	24,200	9,902	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	880	–	2,450	2,450	2,450	750	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	63	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	–	–	–	13,500	13,500	13,500	–	–	–
Infrastructure - Road transport		–	–	–	6,900	6,900	6,900	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	6,900	6,900	6,900	–	–	–
Community		–	–	–	6,600	6,600	6,600	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
<u>Total Capital Expenditure</u>	4	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	11,235	–	18,800	11,900	11,900	3,500	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	11,235	–	18,800	11,900	11,900	3,500	–	–
Community		–	2,439	–	37,400	30,800	30,800	9,902	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	880	–	2,450	2,450	2,450	750	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	63	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	–	14,617	–	58,650	45,150	45,150	14,152	–	–
ASSET REGISTER SUMMARY - PPE (WDV)										
	5									
Infrastructure - Road transport		29,636	34,904	–	11,900	11,900	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		29,636	34,904	–	11,900	11,900	–	–	–	–
Community		39,481	39,974	–	30,800	30,800	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		2,346	2,658	–	2,450	2,450	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		120	132	325	222	250	250	72	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	71,584	77,669	325	45,372	45,400	250	72	–	–
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>		11,416	9,268	10,361	10,395	10,895	10,895	11,558	–	–
<u>Repairs and Maintenance by Asset Class</u>	3	360	732	1,438	2,900	2,600	2,600	3,535	–	–
Infrastructure - Road transport		360	732	877	900	900	900	950	–	–
Infrastructure - Electricity		–	–	13	200	100	100	300	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		360	732	889	1,100	1,000	1,000	1,250	–	–
Community		–	–	157	1,000	750	750	1,200	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	–	391	800	850	850	1,085	–	–
TOTAL EXPENDITURE OTHER ITEMS		11,776	10,000	11,799	13,295	13,495	13,495	15,093	–	–
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	23.0%	29.9%	29.9%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	129.9%	123.9%	123.9%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.5%	0.9%	1.7%	2.9%	2.0%	2.0%	2.9%	0.0%	0.0%
Renewal and R&M as a % of PPE		1.0%	1.0%	443.0%	36.0%	35.0%	6428.0%	4911.0%	0.0%	0.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 percent of PPE. However due to the fact that there is a lack of infrastructure in the municipality, it does not meet the recommendation.

Table 10 MBRR Table A10 - Basic Service Delivery Measurement

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kw/h per household per month)					1,000,000	1,000,000	1,000,000	750,000		
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates - exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA					763	763	763	-	809	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	-	-	-	763	763	763	-	809	-

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The municipality does not provide services such as water, sanitation, energy and refuse removal.
3. Water and sanitation is provided by Ugu District municipality, energy is supplied by Eskom.
4. Currently there is no refuse removal in the municipality.

Part 2 – Supporting Documentation

Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

1. that the process followed to compile the budget complies with legislation and good budget practices;
2. that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
3. that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
4. that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 25 August 2015. Key dates applicable to the process were:

1. **July 2015** – Prepare joint process plan for IDP, PMS and Budget and advertise draft IDFP review;
2. **August 2015**–Submit process plan to IDP forum, portfolio committees and council. Liaise with national and provincial governments for planning and budgeting process;
3. **September 2015**– Assessment of objectives, strategies and projects against cross cutting issues. Assessment of alignment of IDP strategies & projects for medium term in relation to NSDP and PGDF. Determine funding availability & requirements per sector plan and where relevant prepare business plan/ terms of reference and roll out accordingly;
4. **October 2015** – Review and confirm objectives, strategies and projects at IDPRF workshop. Review capital, institutional, operational, maintenance projects. Estimate available resources and provide guidance for way forward for budgeting;

5. **November 2015**—Submit revised projects to Treasury. Submit first Draft IDP to IDP steering committee and council for in principle approval
6. **December 2015** – Submit budget instructions and 2015 budget framework to all relevant persons. Submit draft IDP to COGTA for assessment. Preparation of summary of available funds (internal and external);
7. **January 2016** - Council considers the 2015/2016 Mid-year Review and Adjustments Budget;
8. **February 2016**– Assess financial feasibility of proposed new projects based on existing and potential funds. Consideration of Table budget;
9. **March 2016** - Tabling in Council of the draft 2016/17 IDP and 2016/17 budget for public consultation;
10. **April 2016**– Public consultation;
11. **May 2016**–Draftisation of the 2016/17 IDP, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and tabling of the 2016/17 Budget before Council for consideration and approval.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fifth revision cycle included the following key IDP processes and deliverables:

12. Registration of community needs;
13. Compilation of departmental business plans including key performance indicators and targets;
14. Financial planning and budgeting process;
15. Public participation process;
16. Compilation of the SDBIP, and
17. The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2016/17 budget, based on the approved 2016/17 Budget, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2016/17 budget, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2016/17 budget, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2016/17 budget:

18. Municipality growth
19. Policy priorities and strategic objectives
20. Asset maintenance
21. Economic climate and trends (i.e. inflation)
22. Performance trends
23. The approved 2016/17 adjustments budget and performance against the SDBIP
24. Cash Flow Management Strategy
25. Debtor payment levels
26. Investment possibilities
27. The need for tariff increases versus the ability of the community to pay for services;
28. Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 78 and 79 has been taken into consideration in the planning and prioritisation process.

Community Consultation

The Table 2016/17 Budget as tabled before Council on 23 March 2016 for community consultation has been published on the municipality's website and hard copies has been made available at municipal offices and other community centres. In addition budget road shows will be held in different municipal clusters. Inputs were also collected via suggestion box and e-mails.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Ward Committees were utilised to facilitate the community consultation process during April. The applicable dates and venues were published in the local newspapers. Imbizo's will be held to further ensure transparency and interaction. Other stakeholders involved in the consultation will include churches, non-governmental institutions and community-based organisations.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects will be addressed, and where relevant considered as part of the Drafting of the 2016/17 Budget.

Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality's strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

29. Green Paper on National Strategic Planning of 2009;
30. Government Programme of Action;
31. Development Facilitation Act of 1995;
32. Provincial Growth and Development Strategy (GGDS);
33. National and Provincial spatial development perspectives;
34. Relevant sector plans such as transportation, legislation and policy;
35. National Key Performance Indicators (NKPIs);
36. Accelerated and Shared Growth Initiative (ASGISA);
37. National 2014 Vision;
38. National Spatial Development Perspective (NSDP) and
39. The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2016/17 Budget and further planning refinements that have directly informed the compilation of the budget:

Table 11 IDP Strategic Objectives

2016/17 Financial Year	
1.	Financial Viability
2.	Basic Service delivery and infrastructure
3.	Good governance and public participation
4.	Local economic Development
5.	Municipal transformation and institutional development
6.	Spatial analysis and environmental management

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the Municipality so as to promote greater equity and enhanced opportunity. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

The 2016/17 Budget has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 12MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Promote and enhance fight against poverty	Eradication of Poverty				831	1,048	1,430	1,430	1,430	1,565		
Ensure sustainable financial viability				2,300	2,312	2,157	2,756	2,203	2,203	3,471		
Ensure alignment and intergration of strategies, programmes and projects				33,004	35,792	53,380	51,270	51,270	51,270	51,373		
Advance and facilitate provision of sustainable and productive infrastructure	Infrastructure Development			12,742	15,145	14,194	14,367	14,367	14,367	13,403		
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	48,046	54,081	70,779	69,823	69,270	69,270	69,812	-	-

Table 13 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Promote tolerance, perseverance, participation in development	Improved Ward Committees			–			495	495	495	400		
Support access to land and land tenure improvement	Land use management			–	–		100	10	10	500		
Create a sustainable physical environment	Safety environment for all			384	394		800	800	800			
Promote and enhance development planning spatial planning and land use				50			320	320	320	300		
Ensure development of human capital	Skills Development				105	29	400	400	400	340		
Create an enabling environment for sustainable local economic development	Mobilisation of Private Sector Investment				602	1,064	900	1,200	1,200	750		
Ensure alignment and intergration of strategies, programmes and projects				35,889	36,926	43,214	52,275	54,747	54,747	53,456		

Table 14MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Advance and facilitate provision of sustainable and productive infrastructure	Infrastructure Development	A		12,742	15,319	18,442	45,150	45,150	45,150	14,152		
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	12,742	15,319	18,442	45,150	45,150	45,150	14,152	-	-

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

40. Planning (setting goals, objectives, targets and benchmarks);
41. Monitoring (regular monitoring and checking on the progress against plan);
42. Measurement (indicators of success);
43. Review (identifying areas requiring change and improvement);
44. Reporting (what information, to whom, from whom, how often and for what purpose); and
45. Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

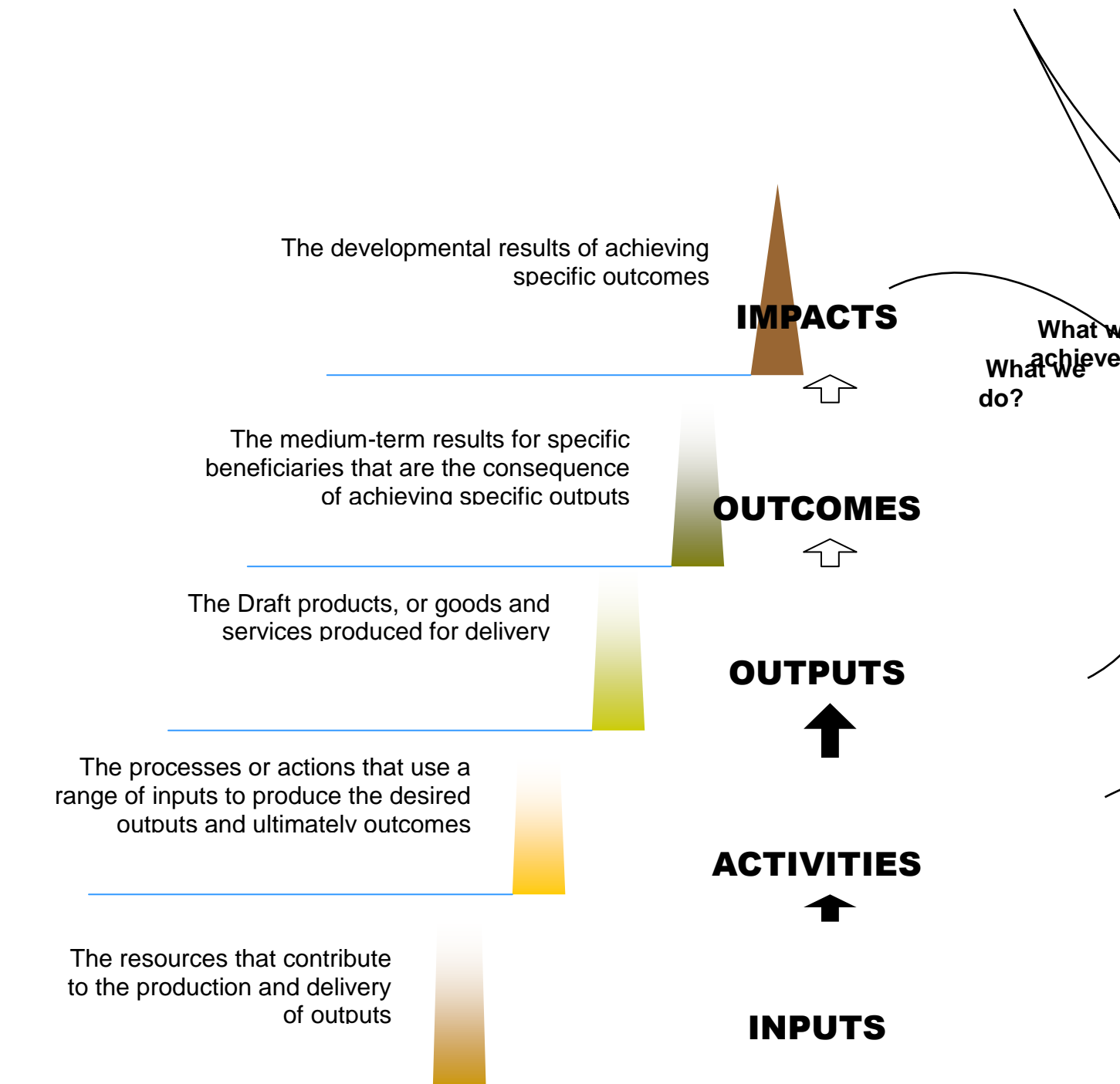


Figure 1 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 15 MBRR Table SA7 - Measurable performance objectives

Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 1 - Technical and Community Services										
Function 1 - Road Infrastructure										
Sub-function- Road Construction										
Construction	Kilometer constructed	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%		
Maintenance	Kilometer maintain	100.0%	100.0%	55.0%	100.0%	100.0%		100.0%		
Technical and Community services										
Housing	Number of Houses Built	6.0%	0.0%		100.0%	100.0%		100.0%		
Maintenance of Street Light	Nmber of Street Lights		92.0%	10.0%	100.0%	100.0%		100.0%		
Technical and Community services										
Waste Management	Frequency of removal	10.0%		92.0%	70.0%	75.0%		80.0%		
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Community Services										
New SportFields	Number	4.0%		50.0%	100.0%	80.0%		100.0%		
Communtiy Halls	Number	2.0%			100.0%	75.0%		100.0%		
Community Services										
Maintenance of Halls	Number	2.0%	15.0%	65.0%	50.0%	50.0%				
Maintenance of SportFields	Number		10.0%		50.0%	50.0%				
Community Services										
Basic Energy	Number of Households Benefited	45.0%	95.0%	95.0%	100.0%	55.0%		100.0%		
Insert measure/s description										
Governance and Administration										
Skills Training	Number	65.0%	70.0%	75.0%	100.0%			100.0%		
LED										
Support SMME's	Number	50.0%	50.0%	95.0%	70.0%			80.0%		
Function 2 - (name)										
Public Participation										
Community meetings	Number	95.0%	100.0%	100.0%	100.0%			100.0%		
Property Rates										
Rates Receivables	Percentage									
Collection rate		75.0%	75.0%	75.0%	75.0%			8500.0%		
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Corporate Services										
HRM	Number	10.0%	10.0%	5.0%	10.0%			10.0%		
Recruitment										
Administrative services										
GOVERNANCE	Number	100.0%	100.0%	100.0%	100.0%			100.0%		
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

The following table sets out the municipalities main performance objectives and benchmarks for the 2016/17.

Table 16 MBRR Table SA8 - Performance indicators and benchmarks

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Performance Indicators - Supporting Data and Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	1.7%	0.0%	0.0%	0.1%	0.2%	0.2%	0.0%	0.1%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	26.7%	0.4%	0.0%	1.2%	1.7%	1.7%	0.0%	1.4%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	5.3	8.2	10.4	10.6	16.1	16.1	–	368.9	–	–
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 day s/current liabilities	5.3	8.2	10.4	10.6	16.1	16.1	–	368.9	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	5.1	7.8	9.4	10.0	13.8	13.8	–	283.3	–	–
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		143.4%	129.8%	39.1%	75.4%	92.0%	92.0%	0.0%	90.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		143.4%	129.8%	39.1%	75.4%	92.0%	92.0%	0.0%	90.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3.1%	3.5%	7.4%	4.2%	6.8%	6.8%	0.0%	12.6%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		11.8%	7.8%	6.1%	9.8%	6.5%	6.5%	0.0%	0.0%	0.0%	0.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.5%	21.3%	21.5%	26.6%	28.9%	28.9%	0.0%	28.1%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.1%	32.1%	32.2%	33.2%	34.9%	34.9%		36.1%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.1%	1.4%	2.4%	5.2%	4.6%	4.6%		6.3%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	34.1%	17.1%	17.5%	18.9%	19.6%	19.6%	0.0%	20.6%	0.0%	0.0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1.2	2.0	2.8	2.3	2.3	2.3	–	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	133.9%	72.0%	201.5%	85.1%	173.6%	173.6%	0.0%	303.0%	0.0%	0.0%
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational ex penditure	19.0	21.0	21.0	8.1	9.0	9.0	–	14.3	–	–

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

Overview of budget related-policies **BUDGET ASSUMPTION**

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

Asset Management policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure.

The Asset Management Policy is considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council.

Review of Budget Policy

The Budget Policy is current under review and will be tabled together with the budget in May 2016. The Budget Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations.

Cash Management and Investment Policy

The aim of the policy is to ensure that the Municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

Tariff Policies

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service

delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation.

Overview of budget assumptions

There are five key factors that have been taken into consideration in the compilation of the 2016/17 Budget:

- ✓ National Government macro economic targets;
- ✓ The general inflationary outlook and the impact on Municipality's residents and businesses;
- ✓ The impact of municipal cost drivers;
- ✓ The increase in the cost of remuneration.

.

Salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2016 and shall remain in force until 30 June 2018. Currently the increase of 7.6% has been provided for in the 2016/17 budget.

Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

46. Creating jobs;
47. Infrastructure development;
48. Enhancing education and skill development;
49. Improving Health services;
50. Rural development and agriculture; and
51. Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

Budget assumptions

Assumptions used in preparation of the budget over the MTREF

Property rates	89%
Rental of facilities	100%
Interest earned in investment	100%
Transfers and Grants – operational	100%
Transfers and Grants – Capital	100%
Other revenue	100%
Interest on out standing Debtors	75%
Expenditure	
Employee related cost	100%
Remuneration of councilors	100%
Debt impairment	100%
Depreciation and asset impairment	100%
Finance Charges	100%
Contracted services	100%
Transfers and Grants	100%
Other Expenditure	100%

Overview of budget funding

Ezinqoleni Municipality mainly depends on government grants and subsidies.

Operational grants and subsidies amount to R51.6 million, for 2016/17 budget

.

The tables below provide d investment information and investment particulars by maturity.

Table 17MBRRSA15 – Detail Investment Information

Choose name from list - Supporting Table SA15 Investment particulars by type

Supporting table of the investment particulars by type										
Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		3,738			14,000	14,234	14,234	10,000		
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	3,738	-	-	14,000	14,234	14,234	10,000	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		3,738	-	-	14,000	14,234	14,234	10,000	-	-

Table 18MBRR SA16 – Investment particulars by maturity

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<u>Parent municipality</u>														
FNB		Yes	Fixed	yes	4.85	0	0	On Call		9,385				9,385
FNB		Yes	Fixed	yes	4.85	0	0	On Call		5,079				5,079
FNB		Yes	Fixed	yes	4.85	0	0	On Call		24,721				24,721
NEDBANK		Yes	Fixed	yes	4.8	0	0	On Call		2,369				2,369
NEDBANK		Yes	Fixed	yes	4.8	0	0	On Call		963		(81)		882
NEDBANK		Yes	Fixed	yes	4.8	0	0	On Call		940				940
ABSA		Yes	Fixed	yes	4.8	0	0	On Call		260		(33,636)		(33,376)
Municipality sub-total										43,716		(33,717)	-	10,000
<u>Entities</u>														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									43,716		(33,717)	-	10,000

The Municipality's capital budget is funded by the Municipal Infrastructure Grant and the surplus for Equitable share.

The Municipal Infrastructure Grant for the 2016/17 budget is 13.4 million.

Table19MBRR Table SA 18 - Capital transfers and grants receipts

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		28,336	33,020	38,284	49,560	49,560	49,560	50,832	-	-
Local Government Equitable Share		26,036	29,480	34,499	43,543	43,543	43,543	42,584		
Finance Management		1,500	1,650	1,800	1,800	1,800	1,800	1,826		
Municipal Systems Improvement		800	890	932	930	930	930			
EPWP Incentive		-	1,000	1,053	1,430	1,430	1,430	1,565		
Municipal D T G		-	-		1,857	1,857	1,857	4,857		
Provincial Government:		546	784	661	723	723	723	738	-	-
Sport and Recreation			150							
Art and Culture		346		661	723	723	723	738		
Coperate Governance and Traditional affairs		200	120							
Excellent Awards Grant			514							
District Municipality:		-	-	326	-	-	-	-	-	-
Disaster Management Grant				326						
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	28,882	33,804	39,271	50,283	50,283	50,283	51,570	-	-
Capital Transfers and Grants										
National Government:		13,496	13,474	14,987	14,367	14,367	14,367	13,402	-	-
Municipal Infrastructure Grant (MIG)		13,496	13,474	13,987	14,367	14,367	14,367	13,402		
Excellence Award				1,000						
Provincial Government:		525	-	-	-	-	-	-	-	-
Small Town Grant and Sport and Recreation Grant		525								
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Management Grant										
Other grant providers:		-	-	-	-	-	-	-	-	-
Excellent Awards Grant										
Total Capital Transfers and Grants	5	14,021	13,474	14,987	14,367	14,367	14,367	13,402	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		42,903	47,278	54,258	64,650	64,650	64,650	64,972	-	-

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

52. Clear separation of receipts and payments within each cash flow category;

53. Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
54. Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table20 MBRR Table A7 - Budget cash flow statement

Choose name from list - Table A7 Budgeted Cash Flows

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			1,102	3,424	839	2,027	2,027	2,027		2,102	-	-
Service charges					5	10	-	-		-	-	-
Other revenue					799	403	3,995	3,995		355	-	-
Government - operating		1	32,142	33,804	39,187	50,283	50,283	50,283		51,570	-	-
Government - capital		1	14,021	14,524	14,194	14,367	14,367	14,367		13,402	-	-
Interest			1,020	1,860	2,584	1,988	2,229	2,229		2,100	-	-
Dividends										-	-	-
Payments												
Suppliers and employees			(26,827)	(29,538)	(35,180)	(43,554)	(44,991)	(44,991)		(42,907)	-	-
Finance charges			(15)	(1)	0	(60)	(100)	(100)		(66)	-	-
Transfers and Grants		1	-	(457)		(110)	(121)	(121)		(131)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			21,443	23,616	22,427	25,353	27,689	27,689	-	26,424	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE					87					-	-	-
Decrease (Increase) in non-current debtors										-	-	-
Decrease (increase) other non-current receivables										-	-	-
Decrease (increase) in non-current investments										-	-	-
Payments												
Capital assets			(12,711)	(14,836)	(18,536)	(45,150)	(45,150)	(45,150)		(14,152)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES			(12,711)	(14,836)	(18,448)	(45,150)	(45,150)	(45,150)	-	(14,152)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits					546					-	-	-
Payments												
Repayment of borrowing			(597)	(18)						-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(597)	(18)	546	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			8,134	8,762	4,525	(19,797)	(17,461)	(17,461)	-	12,272	-	-
Cash/cash equivalents at the year begin:		2	19,758	27,862	36,624	39,889	40,974	40,974		23,513	35,785	35,785
Cash/cash equivalents at the year end:		2	27,892	36,624	41,149	20,093	23,513	23,513	-	35,785	35,785	35,785

Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

55. What are the predicted cash and investments that are available at the end of the budget year?

56. How are those funds used?
 57. What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 21 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	27,892	36,624	41,149	20,093	23,513	23,513	2,102	35,785	35,785	35,785
Other current investments > 90 days		(30)	(0)	(175)	21,161	-	-	(2,102)	(12,272)	(35,785)	(35,785)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		27,862	36,624	40,974	41,254	23,513	23,513	-	23,513	-	-
Application of cash and investments											
Unspent conditional transfers		2,186	1,814	1,866	170	170	170	-	83	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	2,383	1,022	143	292	(4,583)	(4,583)	-	(5,939)	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		4,569	2,836	2,008	462	(4,413)	(4,413)	-	(5,856)	-	-
Surplus(shortfall)		23,293	33,788	38,966	40,793	27,926	27,926	-	29,369	-	-

Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 22 MBRRSA10 – Funding compliance measurement

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		2,664	2,827	3,003	3,362	3,356	3,356	3,618		
Pension and UIF Contributions						-	-			
Medical Aid Contributions						-	-			
Motor Vehicle Allowance						-	-			
Cellphone Allowance		150	183	290	259	259	259	279		
Housing Allowances						-	-			
Other benefits and allowances					42	42	42	7		
Sub Total - Councillors		2,814	3,010	3,293	3,663	3,657	3,657	3,904	-	-
% increase	4		7.0%	9.4%	11.2%	(0.2%)	-	6.8%	(100.0%)	-
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		1,305	1,815	1,725	3,152	3,152	3,152	3,391		
Pension and UIF Contributions					5	5	5	6		
Medical Aid Contributions										
Overtime										
Performance Bonus				259	131	131	131	141		
Motor Vehicle Allowance	3		472	448						
Cellphone Allowance	3	345								
Housing Allowances	3	244	346	315						
Other benefits and allowances	3	143	165	199	38	38	38	41		
Payments in lieu of leave		65		80	69	69	69	74		
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		2,103	2,798	3,026	3,395	3,395	3,395	3,653	-	-
% increase	4		33.1%	8.2%	12.2%	-	-	7.6%	(100.0%)	-
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		5,068	7,874	8,799	7,812	8,790	8,790	9,458		
Pension and UIF Contributions		843	1,607	1,982	1,356	1,356	1,356	1,459		
Medical Aid Contributions		297	376	579	517	517	517	557		
Overtime					53	53	53	57		
Performance Bonus						497	497			
Motor Vehicle Allowance	3	388	763	440	622	622	622	669		
Cellphone Allowance	3				84	84	84	90		
Housing Allowances	3		408	333	32	32	32	34		
Other benefits and allowances	3		95	108	88	88	88	94		
Payments in lieu of leave		145	70	48	590	314	314	338		
Long service awards		13	106	239	37	37	37	40		
Post-retirement benefit obligations	6	433	245	146	151	151	151			
Sub Total - Other Municipal Staff		7,186	11,544	12,675	11,341	12,540	12,540	12,796	-	-
% increase	4		60.6%	9.8%	(10.5%)	10.6%	-	2.0%	(100.0%)	-
Total Parent Municipality		12,103	17,352	18,994	18,399	19,591	19,591	20,352	-	-
			43.4%	9.5%	(3.1%)	6.5%	-	3.9%	(100.0%)	-
<u>Board Members of Entities</u>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

Expenditure on grants and reconciliations of unspent funds

Table 23 MBRR SA19 - Expenditure on transfers and grant programmes

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		28,336	32,623	38,279	49,560	49,568	49,568	50,832	-	-
Local Government Equitable Share		26,036	29,480	34,499	43,543	43,543	43,543	42,584		
Finance Management		1,500	1,634	1,800	1,800	1,802	1,802	1,826		
Municipal Systems Improvement		800	679	932	930	930	930			
EPWP Incentive		-	831	1,048	1,430	1,436	1,436	1,565		
Municipal D T G					1,857	1,857	1,857	4,857		
0						-	-			
Provincial Government:		546	-	798	723	810	810	738	-	-
Sport and Recreation				117						
Art and Culture		346		681	723	810	810	738		
Cooperate Governance and Traditional affairs		200								
Excellent Awards Grant										
0										
District Municipality:		-	-	110	-	294	294	-	-	-
Disaster Management Grant				28		294	294			
LED Strategy Grant				82						
Other grant providers:		-	-	689	-	-	-	-	-	-
National Lottery Grant				689						
Total operating expenditure of Transfers and Grants		28,882	32,623	39,876	50,283	50,672	50,672	51,570	-	-
Capital expenditure of Transfers and Grants										
National Government:		14,548	12,882	13,505	14,367	14,510	14,510	13,402	-	-
Municipal Infrastructure Grant (MIG)		14,548	12,882	13,505	14,367	14,510	14,510	13,402		
Excellence Award										
Provincial Government:		525	-	-	-	-	-	-	-	-
Small Town Grant and Sport and Recreation Grant		525								
District Municipality:		-	-	-	-	-	-	-	-	-
Disaster Management Grant										
Other grant providers:		-	-	-	-	1,000	1,000	-	-	-
Excellent Awards Grant						1,000	1,000			
Total capital expenditure of Transfers and Grants		15,073	12,882	13,505	14,367	15,510	15,510	13,402	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		43,955	45,505	53,380	64,650	66,182	66,182	64,972	-	-

Table 24MBRR SA 18 - Reconciliation between of transfers, grant receipts and unspent funds

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2,141		928						
Current year receipts		2,300	35,060	38,967	49,560	49,560	49,560	50,832		
Conditions met - transferred to revenue		4,785	35,060	38,967	49,560	49,560	49,560	50,832	-	-
Conditions still to be met - transferred to liabilities		(343)		928						
Provincial Government:										
Balance unspent at beginning of the year		627		644	126	87	87			
Current year receipts		546		1,216	723	723	723	738		
Conditions met - transferred to revenue		546	-	644	679	727	727	738	-	-
Conditions still to be met - transferred to liabilities		627		1,216	170	83	83			
District Municipality:										
Balance unspent at beginning of the year					294	294	294			
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					294	294	294			
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		5,331	35,060	39,611	50,239	50,287	50,287	51,570	-	-
Total operating transfers and grants - CTBM	2	283	-	2,144	464	377	377	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		701		242						
Current year receipts		13,496		13,987	14,367	14,367	14,367	13,402		
Conditions met - transferred to revenue		14,362	-	143	14,367	14,367	14,367	13,402	-	-
Conditions still to be met - transferred to liabilities		(164)		14,087						
Provincial Government:										
Balance unspent at beginning of the year					1,000	1,000	1,000			
Current year receipts				1,000						
Conditions met - transferred to revenue		-	-	1,000	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					1,000	1,000	1,000			
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		14,362	-	1,143	14,367	14,367	14,367	13,402	-	-
Total capital transfers and grants - CTBM	2	(164)	-	14,087	1,000	1,000	1,000	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		19,693	35,060	40,754	64,606	64,654	64,654	64,972	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		119	-	16,231	1,464	1,377	1,377	-	-	-

Councillor and employee benefits

Table 25 MBRR SA22 - Summary of councillor and staff benefits

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		2,664	2,827	3,003	3,362	3,356	3,356	3,618		
Pension and UIF Contributions						-	-			
Medical Aid Contributions						-	-			
Motor Vehicle Allowance						-	-			
Cellphone Allowance		150	183	290	259	259	259	279		
Housing Allowances						-	-			
Other benefits and allowances					42	42	42	7		
Sub Total - Councillors		2,814	3,010	3,293	3,663	3,657	3,657	3,904	-	-
% increase	4		7.0%	9.4%	11.2%	(0.2%)	-	6.8%	(100.0%)	-
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		1,305	1,815	1,725	3,152	3,152	3,152	3,391		
Pension and UIF Contributions					5	5	5	6		
Medical Aid Contributions										
Overtime										
Performance Bonus				259	131	131	131	141		
Motor Vehicle Allowance	3		472	448						
Cellphone Allowance	3	345								
Housing Allowances	3	244	346	315						
Other benefits and allowances	3	143	165	199	38	38	38	41		
Payments in lieu of leave		65		80	69	69	69	74		
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		2,103	2,798	3,026	3,395	3,395	3,395	3,653	-	-
% increase	4		33.1%	8.2%	12.2%	-	-	7.6%	(100.0%)	-
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		5,068	7,874	8,799	7,812	8,790	8,790	9,458		
Pension and UIF Contributions		843	1,607	1,982	1,356	1,356	1,356	1,459		
Medical Aid Contributions		297	376	579	517	517	517	557		
Overtime					53	53	53	57		
Performance Bonus						497	497			
Motor Vehicle Allowance	3	388	763	440	622	622	622	669		
Cellphone Allowance	3				84	84	84	90		
Housing Allowances	3		408	333	32	32	32	34		
Other benefits and allowances	3		95	108	88	88	88	94		
Payments in lieu of leave		145	70	48	590	314	314	338		
Long service awards		13	106	239	37	37	37	40		
Post-retirement benefit obligations	6	433	245	146	151	151	151			
Sub Total - Other Municipal Staff		7,186	11,544	12,675	11,341	12,540	12,540	12,796	-	-
% increase	4		60.6%	9.8%	(10.5%)	10.6%	-	2.0%	(100.0%)	-
Total Parent Municipality		12,103	17,352	18,994	18,399	19,591	19,591	20,352	-	-
			43.4%	9.5%	(3.1%)	6.5%	-	3.9%	(100.0%)	-
<u>Board Members of Entities</u>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

Table 26MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		784,888	4,098	22,623			811,609
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			2,910,361	40,982	141,117			3,092,460
Total Councillors	8	-	3,695,249	45,080	163,740			3,904,069
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,001,944	12,542		41,747		1,056,233
Chief Finance Officer			787,924	10,221		33,080		831,225
Director Corporate Services			787,923	10,221		33,080		831,224
Director Technical			787,923	10,221		33,080		831,224
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8, 10	-	3,365,714	43,206	-	140,987		3,549,907
A Heading for Each Entity	6, 7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8, 10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	7,060,963	88,286	163,740	140,987		7,453,976

Table 27 MBRR SA24 – SSummary of personnel numbers

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		11	–	11	11	–	11	11	–	11
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	4	–	4	4	–	4	4	–	4
Other Managers	7	3	3	–	3	3	–	3	3	–
Professionals		27	15	5	27	15	5	27	15	5
Finance		17	7	5	17	7	5	17	7	5
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		2	2	–	2	2	–	2	2	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		7	5	–	7	5	–	7	5	–
Technicians		27	15	5	35	22	7	35	22	7
Finance		17	7	5	17	7	5	17	7	5
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		2	2	–	2	1	–	2	1	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		7	5	–	15	13	2	15	13	2
Clerks (Clerical and administrative)		3	3	–	3	3	–	3	3	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		6	6	–	6	5	1	6	5	1
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	81	42	25	89	48	28	89	48	28
% increase					9.9%	14.3%	12.0%	–	–	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

Monthly targets for revenue, expenditure and cash flow

Table 28 MBRR SA25 - Budgeted monthly revenue and expenditure

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates		195	195	195	195	195	195	195	195	195	195	195	194	2,335	-	-
Property rates - penalties & collection charges														-	-	-
Service charges - electricity revenue														-	-	-
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse revenue														-	-	-
Service charges - other														-	-	-
Rental of facilities and equipment		1	1	1	1	1	1	1	1	1	1	1		11	-	-
Interest earned - external investments		158	158	158	158	158	158	158	158	158	158	158	158	1,900	-	-
Interest earned - outstanding debtors		21	21	21	21	21	21	21	21	21	21	21	21	250	-	-
Dividends received														-	-	-
Fines														-	-	-
Licences and permits														-	-	-
Agency services														-	-	-
Transfers recognised - operational		5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	(8,152)	51,570	-	-
Other revenue		29	29	29	29	29	29	29	29	29	29	29	29	344	-	-
Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contributions)		5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	(7,750)	56,410	-	-
Expenditure By Type																
Employee related costs		1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	15,863	-	-
Remuneration of councillors		325	325	325	325	325	325	325	325	325	325	325	325	3,904	-	-
Debt impairment		15	15	15	15	15	15	15	15	15	15	15	15	182	-	-
Depreciation & asset impairment													11,558	11,558	-	-
Finance charges		6	6	6	6	6	6	6	6	6	6	6	6	66	-	-
Bulk purchases														-	-	-
Other materials														-	-	-
Contracted services		83	83	83	83	83	83	83	83	83	83	83	83	1,000	-	-
Transfers and grants		73	73	73	73	73	73	73	73	73	73	73	73	881	-	-
Other expenditure		1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,997	22,293	-	-
Loss on disposal of PPE														-	-	-
Total Expenditure		3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	3,670	15,379	55,746	-	-
Surplus/(Deficit)		2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	(23,129)	663	-	-
Transfers recognised - capital		1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	232	13,402	-	-
Contributions recognised - capital														-	-	-
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	(22,897)	14,065	-	-
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	(22,897)	14,065	-	-

Table 29MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																
Executive and council				743			557		557			3,000	-	4,857	-	-
Budget and Treasury office		20,873	1,295		12,534	1,451				12,743			-	48,896	-	-
Corporate Services				110	20			5	10	110		5	-	260	-	-
Technical and community services			1,400	5,000			5,032			4,367			-	15,799	-	-
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		20,873	2,695	5,853	12,554	1,451	5,589	5	567	17,220	-	3,005	-	69,812	-	-
Expenditure by Vote to be appropriated																
Executive and council		816	816	816	816	816	816	816	816	816	816	816	2,167	11,147	-	-
Budget and Treasury office		1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	2,044	22,874	-	-
Corporate Services		864	864	864	864	864	864	864	864	864	864	864	1,655	11,159	-	-
Technical and community services		880	880	880	880	880	880	880	880	880	880	880	881	10,565	-	-
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		4,454	4,454	4,454	4,454	4,454	4,454	4,454	4,454	4,454	4,455	4,455	6,747	55,746	-	-
Surplus/(Deficit) before assoc.		16,419	(1,759)	1,399	8,099	(3,003)	1,135	(4,449)	(3,887)	12,766	(4,455)	(1,450)	(6,747)	14,066	-	-
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	16,419	(1,759)	1,399	8,099	(3,003)	1,135	(4,449)	(3,887)	12,766	(4,455)	(1,450)	(6,747)	14,066	-	-

Table 30 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																
Governance and administration		20,873	1,295	853	12,554	1,451	557	5	567	12,853	-	3,005	-	54,013	-	-
Executive and council				743			557		557			3,000	-	4,857	-	-
Budget and treasury office		20,873	1,295		12,534	1,451				12,743			-	48,896	-	-
Corporate services				110	20			5	10	110		5	-	260	-	-
Community and public safety		-	1,400	-	-	862	-	-	-	135	-	-	-	2,397	-	-
Community and social services			1,400			862				135			-	2,397	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	-	5,000	-	-	5,000	-	-	3,402	-	-	-	13,402	-	-
Planning and development													-	-	-	-
Road transport				5,000			5,000			3,402			-	13,402	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Revenue - Standard		20,873	2,695	5,853	12,554	2,313	5,557	5	567	16,390	-	3,005	-	69,812	-	-
Expenditure - Standard																
Governance and administration		4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,019	4,020	4,020	4,961	49,177	-	-
Executive and council		816	816	816	816	816	816	816	816	816	816	816	816	9,796	-	-
Budget and treasury office		1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	2,044	22,874	-	-
Corporate services		1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	2,101	16,506	-	-
Community and public safety		328	378	328	378	328	428	378	328	353	328	353	328	4,238	-	-
Community and social services		291	291	291	291	291	291	291	291	291	291	291	291	3,488	-	-
Sport and recreation		38	38	38	38	38	38	38	38	38	38	38	38	450	-	-
Public safety			50		50		100	50		25		25	-	300	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		350	50	50	400	50	25	375	25	15	100	50	110	1,600	-	-
Planning and development		50	50	50	100	50	25	25	25	15	100	50	110	650	-	-
Road transport		300			300			350					-	950	-	-
Environmental protection													-	-	-	-
Trading services		50	50	50	50	50	50	50	50	50	100	25	25	600	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		50	50	50	50	50	50	50	50	50	100	25	25	600	-	-
Other													131	131	-	-
Total Expenditure - Standard		4,748	4,498	4,448	4,848	4,448	4,523	4,823	4,423	4,438	4,548	4,448	5,555	55,746	-	-
March 2015 before assoc.		16,125	(1,803)	1,405	7,706	(2,135)	1,034	(4,818)	(3,856)	11,952	(4,548)	(1,443)	(5,555)	14,066	-	62
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	16,125	(1,803)	1,405	7,706	(2,135)	1,034	(4,818)	(3,856)	11,952	(4,548)	(1,443)	(5,555)	14,066	-	-

Table 31 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure to be appropriated	1													-	-	-
Executive and council														-	-	-
Budget and Treasury office														-	-	-
Corporate Services														-	-	-
Technical and community services														-	-	-
Vote 5 - [NAME OF VOTE 5]														-	-	-
Vote 6 - [NAME OF VOTE 6]														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Executive and council			100		150									-	250	-
Budget and Treasury office		40		45			150			15				-	250	-
Corporate Services		100				100			50					-	250	-
Technical and community services		1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197		1,430	13,402	-	-
Vote 5 - [NAME OF VOTE 5]														-	-	-
Vote 6 - [NAME OF VOTE 6]														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	2	1,337	1,297	1,242	1,347	1,297	1,347	1,197	1,247	1,212	1,197	-	1,430	14,152	-	-
Total Capital Expenditure	2	1,337	1,297	1,242	1,347	1,297	1,347	1,197	1,247	1,212	1,197	-	1,430	14,152	-	-

Table 32 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description R thousand	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		500	100	50	100	-	-	-	-	-	-	-	-	750	-	-
Executive and council		100		50	100									250	-	-
Budget and treasury office		150	100											250	-	-
Corporate services		250												250	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services														-	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
<i>Economic and environmental services</i>		5,000	2,000	-	1,500	4,535	-	-	-	-	367	-	-	13,402	-	-
Planning and development		5,000				4,535					367			9,902	-	-
Road transport			2,000		1,500									3,500	-	-
Environmental protection														-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity														-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
<i>Other</i>														-	-	-
Total Capital Expenditure - Standard	2	5,500	2,100	50	1,600	4,535	-	-	-	-	367	-	-	14,152	-	-
Funded by:																
National Government			5,000				5,000			3,402			-	13,402	-	-
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
Transfers recognised - capital		-	5,000	-	-	-	5,000	-	-	3,402	-	-	-	13,402	-	-
Public contributions & donations													-	-	-	-
Borrowing													-	-	-	-
Internally generated funds													750	750	-	-
Total Capital Funding		-	5,000	-	-	-	5,000	-	-	3,402	-	-	750	14,152	-	-

Table 33 MBRR SA30 - Budgeted monthly cash flow

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates	175	175	175	175	175	175	175	175	175	175	175	177	2,102		
Property rates - penalties & collection charges															
Service charges - electricity revenue															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Service charges - other															
Rental of facilities and equipment	1	1	1	2	1	1	1	1	1	1	1	1	11		
Interest earned - external investments	158	158	158	158	158	158	158	158	158	158	158	162	1,900		
Interest earned - outstanding debtors	21	21	21	21	21	21	21	21	10	10	10	3	200		
Dividends received															
Fines															
Licences and permits															
Agency services															
Transfer receipts - operational	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	5,464	51,570		
Other revenue	29	29	29	29	29	29	29	29	29	29	29	29	344		
Cash Receipts by Source	4,575	4,575	4,575	4,576	4,575	4,575	4,575	4,575	4,564	4,564	4,564	5,835	56,127	-	-
Other Cash Flows by Source															
Transfer receipts - capital		5,000				5,000			3,402				13,402		
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	4,575	9,575	4,575	4,576	4,575	9,575	4,575	4,575	7,966	4,564	4,564	5,835	69,529	-	-
Cash Payments by Type															
Employee related costs	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	15,863		
Remuneration of councillors	325	325	325	325	325	325	325	325	325	325	325	325	3,904		
Finance charges	6	6	6	6	6	6	6	6	6	6	6	6	66		
Bulk purchases - Electricity															
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	100	100	100	100	100	100	100	100	100	50	25	25	1,000		
Transfers and grants - other municipalities															
Transfers and grants - other			131										131		
Other expenditure	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,140		
Cash Payments by Type	3,598	3,598	3,729	3,598	3,598	3,598	3,598	3,598	3,598	3,548	3,523	3,523	43,104	-	-
Other Cash Flows/Payments by Type															
Capital assets	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	14,152		
Repayment of borrowing															
Other Cash Flow s/Payments															
Total Cash Payments by Type	4,777	4,777	4,908	4,777	4,777	4,777	4,777	4,777	4,777	4,727	4,702	4,702	57,256	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(202)	4,798	(333)	(202)	(203)	4,797	(203)	(202)	3,189	(163)	(138)	1,133	12,272	-	-
Cash/cash equivalents at the month/year begin:	23,513	23,311	28,109	27,776	27,574	27,371	32,169	31,966	31,764	34,953	34,790	34,652	23,513	35,785	35,785
Cash/cash equivalents at the month/year end:	23,311	28,109	27,776	27,574	27,371	32,169	31,966	31,764	34,953	34,790	34,652	35,785	35,785	35,785	35,785

Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and Draftly on the repair and maintenance of assets.

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	11,235	-	11,900	5,000	5,000	3,500	-	-
Infrastructure - Road transport		-	11,235	-	11,900	5,000	5,000	3,500	-	-
Roads, Pavements & Bridges			11,235		11,900	5,000	5,000	3,500		
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	2,439	-	30,800	24,200	24,200	9,902	-	-
Parks & gardens										
Sportsfields & stadia			2,439		11,500	9,900	9,900			
Swimming pools						-	-			
Community halls					19,300	14,300	14,300	9,902		
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	880	-	2,450	2,450	2,450	750	-	-
General vehicles			353		1,650	1,650	1,650	250		
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment			138							
Computers - hardware/equipment			279		400	400	400	250		
Furniture and other office equipment			109		400	400	400	250		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
March 2015		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	63	-	-	-	-	-	-	69
Computers - software & programming			63							
Other (list sub-class)										
Total Capital Expenditure on new assets	1	-	14,617	-	45,150	31,650	31,650	14,152	-	-

Table 35 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	6,900	6,900	6,900	-	-	-
Infrastructure - Road transport		-	-	-	6,900	6,900	6,900	-	-	-
Roads, Pavements & Bridges					6,900	6,900	6,900			
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	6,600	6,600	6,600	-	-	-
Parks & gardens										
Sportsfields & stadia					1,600	1,600	1,600			
Swimming pools										
Community halls					5,000	5,000	5,000			
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	71
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing	1	-	-	-	13,500	13,500	13,500	-	-	-

Table 36MBRR SA34c - Repairs and maintenance expenditure by asset class

Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		360	732	889	1,100	1,000	1,000	1,250	-	-
Infrastructure - Road transport		360	732	877	900	900	900	950	-	-
Roads, Pavements & Bridges		360	732	877	900	900	900	950		
Storm water										
Infrastructure - Electricity		-	-	13	200	100	100	300	-	-
Generation										
Transmission & Reticulation										
Street Lighting				13	200	100	100	300		
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	157	1,000	750	750	1,200	-	-
Parks & gardens										
Sportsfields & stadia				153	400	400	400	550		
Swimming pools										
Community halls				4	600	350	350	650		
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	391	800	850	850	1,085	-	-
General vehicles				135	200	200	200	320		
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment				160	150	150	150	150		
Computers - hardware/equipment				2	100	100	100	100		
Furniture and other office equipment				16	100	100	100	265		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings				78	250	300	300	250		
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
March 2015		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	13
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	360	732	1,438	2,900	2,600	2,600	3,535	-	-

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		5,430	-	6,045	4,341	4,591	4,591	5,000	-	-
Infrastructure - Road transport		5,430	-	6,045	4,341	4,591	4,591	5,000	-	-
Roads, Pavements & Bridges		5,430		6,045	4,341	4,591	4,591	5,000		
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		1,550	-	2,600	4,351	4,601	4,601	4,889	-	-
Parks & gardens					114	114	114			
Sportsfields & stadia		758		2,600	2,346	2,496	2,496	2,746		
Swimming pools										
Community halls		679			1,406	1,506	1,506	1,656		
Libraries		113			486	486	486	487		
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		127	-	773	1,519	1,519	1,519	1,541	-	-
General vehicles		127		207	269	269	269	300		
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment				169	413	413	413	455		
Computers - hardware/equipment				187	362	362	362	398		
Furniture and other office equipment				210	362	362	362	388		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)					114	114	114			
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
March 2015		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	75	124	124	124	129	-	-
Computers - software & programming				75	124	124	124	129		
Other (list sub-class)										
Total Depreciation	1	7,107	-	9,493	10,336	10,836	10,836	11,558	-	-

Table 37 MBRR SA35 - Future financial implications of the capital budget

Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1							
Executive and council		250	-	-				
Budget and Treasury office		250	-	-				
Corporate Services		250	-	-				
Technical and community services		13,402	-	-				
Vote 5 - [NAME OF VOTE 5]		-	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		14,152	-	-	-	-	-	-
Future operational costs by vote	2							
Executive and council								
Budget and Treasury office								
Corporate Services								
Technical and community services								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		14,152	-	-	-	-	-	-

Table 38MBRR SA36 - Detailed capital budget per municipal vote

Choose name from list - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework		
										Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	4			2	6	3	3	5						
Parent municipality:														
<i>List all capital projects grouped by Municipal Vote</i>														
Technical Services		Ngcobo to Gambushe Access Road			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements & Bridges</i>		9 months			3,500		
Technical Services		A B Gigaba MPCC			Yes	<i>Community</i>	<i>Community halls</i>		9 months			5,447		
Technical Services		Sididini Community Hall			Yes	<i>Community</i>	<i>Community halls</i>		9 months			4,455		
Corporate Sservices		Office equipment					<i>Furniture and other office equipment</i>					250		
Corporate Sservices		vehicle					<i>General vehicles</i>					250		
Municipal Manages		office furniture and computers					<i>Computers - hardware/equipment</i>					250		
Parent Capital expenditure	1											14,152	-	-
Entities:														
<i>List all capital projects grouped by Entity</i>														
Entity A														
Water project A														
Entity B														
Electricity project B														
Entity Capital expenditure										-	-	-	-	-
Total Capital expenditure										-	-	14,152	-	-

Table 39MBRR SA37 - Projects delayed from previous financial year

Choose name from list - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2015/16		2016/17 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days).
2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns four have been appointed permanently. The remaining two are still under the training and municipality has an obligation to replace the vacant positions of the three interns.
3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee
An Audit Committee is shared with other municipalities within the district and is fully functional.
5. Service Delivery and Implementation Plan
The detail 2016/17 draft SDBIP document will be Draftized and will be tabled before council.
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.

Other supporting documents:

Table 40 MBRR Table SA1 - Supporting detail to budgeted financial performance

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		769	2,638	2,157	3,466	2,966	2,966		3,144		
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)					763	763	763		809		
Net Property Rates		769	2,638	2,157	2,703	2,203	2,203	-	2,335	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel Levy											
Tender Sales		15	55	183	180	30	30		80		
Library Fees		5	1		5	3	3		3		
LG SETA		52	29	22	15	25	25		25		
SCP Refunds		254	234	280	210	210	210		235		
Rates Clearance					1	1	1		1		

Other Revenue by source											
Fuel Levy											
Tender Sales		15	55	183	180	30	30		80		
Library Fees		5	1		5	3	3		3		
LG SETA		52	29	22	15	25	25		25		
SCP Refunds		254	234	280	210	210	210		235		
Rates Clearance					1	1	1		1		
Sale of Valuation Roll						-	-				
Other Income/ secondment		173	397	384		1,100	1,100				
	3										
Total 'Other' Revenue	1	499	717	869	411	1,369	1,369	-	344	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	6,883	7,879	8,799	10,355	11,355	11,355		11,142		
Pension and UIF Contributions		843	1,209	1,982	1,365	1,365	1,365		1,467		
Medical Aid Contributions		297	398		518	518	518		558		
Overtime			-		53	53	53		57		
Performance Bonus		324	376	579	732	1,228	1,228		787		
Motor Vehicle Allowance		886	763	440	633	623	623		681		
Cellphone Allowance			-			84	84				
Housing Allowances		365	408	333	32	32	32		34		
Other benefits and allowances		86	91	108	210	126	126		226		
Payments in lieu of leave		29	70	48	657	657	657		707		
Long service awards		55	106	239	37	37	37		40		
Post-retirement benefit obligations	4	433	245	146	152	152	152		163		
sub-total	5	10,201	11,545	12,675	14,743	16,231	16,231	-	15,863	-	-
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	10,201	11,545	12,675	14,743	16,231	16,231	-	15,863	-	-
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		11,416	8,637	10,361	10,395	10,895	10,895		11,558		
Lease amortisation											
Capital asset impairment			631								
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	11,416	9,268	10,361	10,395	10,895	10,895	-	11,558	-	-
March 2015											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Continuation of previous year		50	22	122		122	122		124		

Table 40 MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

Ezinqoleni Municipality

2016/17 Annual Budget

Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	2 022	2 310	3 643	2 590	3 409	3 409		3 613	3 830	4 060
Lease amortisation										
Capital asset impairment										
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	2 022	2 310	3 643	2 590	3 409	3 409	-	3 613	3 830	4 060
Bulk purchases										
Electricity Bulk Purchases										
Water Bulk Purchases										
Total bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants										
Cash transfers and grants	40	40	42	59	59	59	-	63	66	70
Non-cash transfers and grants	563	634	665	-	-	-	-	800	848	898
Total transfers and grants	603	674	707	59	59	59	-	863	914	968
Contracted services										
Internet Fees										
Security Services	218	278	271	260	260	260		300	318	337
Rental Plant and Equipment	50			55	45	45		48	51	54
Lease of Vehicles	227	146	104	120	120	120		50	53	56
March 2015 sub-total										
Allocations to organs of state:	495	424	375	435	425	425	-	398	422	447
Electricity										
Water										
Sanitation										

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Table 41MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Executive and council	Budget and Treasury office	Corporate Services	Technical and community services	Vote 5 - [NAME OF VOTE 5]	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			2,335														2,335
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment					11												11
Interest earned - external investments			1,900														1,900
Interest earned - outstanding debtors			250														250
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue			1	260	84												345
Transfers recognised - operational		4,857	44,410		2,303												51,570
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		4,857	48,896	260	2,398	-	-	-	-	-	-	-	-	-	-	-	56,411
Expenditure By Type																	
Employee related costs		5,084	3,511	3,350	3,918												15,863
Remuneration of councillors				3,904													3,904
Debt impairment			182														182
Depreciation & asset impairment			11,558														11,558
Finance charges			66														66
Bulk purchases																	-
Other materials																	-
Contracted services			500	500													1,000
Transfers and grants		881															881
Other expenditure		6,163	7,058	2,685	6,386												22,291
Loss on disposal of PPE																	-
Total Expenditure		12,128	22,874	10,439	10,303	-	-	-	-	-	-	-	-	-	-	-	55,745
Surplus/(Deficit)		(7,271)	26,021	(10,179)	(7,905)	-	-	-	-	-	-	-	-	-	-	-	666
Transfers recognised - capital					13,402												13,402
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(7,271)	26,021	(10,179)	5,497	-	-	-	-	-	-	-	-	-	-	-	14,068

Table 42 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Choose name from list - Supporting table 3A3 Supporting detail to Budgeted Financial Position											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		3,738	7,514	25,723	14,000	14,234	14,234		10,000		
Other current investments > 90 days											
Total Call investment deposits	2	3,738	7,514	25,723	14,000	14,234	14,234	-	10,000	-	-
Consumer debtors											
Consumer debtors		345	1,398		2,045	4,303	4,303		6,504		
Less: Provision for debt impairment					(165)	(895)	(895)		(1,039)		
Total Consumer debtors	2	345	1,398	-	1,880	3,407	3,407	-	5,465	-	-
Debt impairment provision											
Balance at the beginning of the year									857		
Contributions to the provision									182		
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	1,039	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		105,917	119,896	137,805	169,991	182,955	182,955		198,072		
Leases recognised as PPE						-	-				
Less: Accumulated depreciation	3	34,453	42,509	52,428	69,273	54,685	54,685		74,628		
Total Property, plant and equipment (PPE)	2	71,464	77,387	85,377	100,718	128,270	128,270	-	123,444	-	-
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		27									
Total Current liabilities - Borrowing		27	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		3,280	2,873	2,505	1,962	1,532	1,532		0		
Unspent conditional transfers		2,186	1,814	1,866	170	170	170		83		
VAT											
Total Trade and other payables	2	5,466	4,687	4,370	2,132	1,702	1,702	-	83	-	-
Non current liabilities - Borrowing											
Borrowing	4										
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		1,031	1,040	1,586	1,984	2,157	2,157		2,309		
List other major provision items											
Refuse landfill site rehabilitation											
Other		434	457	571							
Total Provisions - non-current		1,465	1,497	2,157	1,984	2,157	2,157	-	2,309	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		81,802	93,807		125,769	151,091	151,091		151,091		
GRAP adjustments											
Restated balance		81,802	93,807	-	125,769	151,091	151,091	-	151,091	-	-
Surplus/(Deficit)		11,722	31,804	28,242	14,533	13,557	13,557	-	14,065	-	-
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	93,523	125,611	28,242	140,302	164,648	164,648	-	165,157	-	-
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	93,523	125,611	28,242	140,302	164,648	164,648	-	165,157	-	-
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											